

and the loans being consummated in the northern district of Texas are relatively smaller than those of the San Antonio and Houston districts. It is also true, I think without question, that their tax burdens and delinquencies are heavier than those of the Dallas district.

Trusting the above is sufficiently accurate to meet your requirements, and with best personal regards, I am

Very sincerely yours,

A. M. FRAZIER,
District Counsel.

Committee on Engrossed Bills.

Committee Room,
Austin, Texas, Oct. 31, 1934.
Hon. Edgar E. Witt, President of the Senate.

Sir: We, your Committee on Engrossed Bills, have had S. C. R. No. 7 carefully examined and compared and find same correctly engrossed.

REGAN, Chairman.

Committee on Enrolled Bills.

Committee Room,
Austin, Texas, Oct. 31, 1934.
Hon. Edgar E. Witt, President of the Senate.

Sir: We, your Committee on Enrolled Bills, have had S. B. No. 11 carefully examined and compared and find same correctly enrolled.

GREER, Chairman.

FIFTEENTH DAY.

Senate Chamber,
Austin, Texas,
November 1, 1934.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Edgar E. Witt.

The roll disclosed a quorum, the following Senators being present:

Beck.	Pace.
Blackert.	Parr.
Collie.	Patton.
Cousins.	Poage.
DeBerry.	Purl.
Duggan.	Rawlings.
Holbrook.	Redditt.
Hopkins.	Regan.
Hornsby.	Sanderford.
Martin.	Small.
Moore.	Stone.
Murphy.	Woodruff.
Neal.	Woodul.
Oneal.	Woodward.

Absent—Excused.

Fellbaum.

Greer.

Prayer by the Chaplain.

On motion of Senator DeBerry, further reading of the Journal was dispensed with.

Petitions and Memorials.

(See Appendix.)

Bills and Resolutions.

Senate Bill No. 14.

Senator Beck sent up the following bill:

By Senator Beck:

S. B. No. 14, A bill to be entitled "An Act making an appropriation of fifteen hundred (\$1500.00) dollars, or so much there of as may be necessary, out of any money in the State Treasury not otherwise appropriated, to be used by the State Depository Board to pay rent for safety deposit boxes rented by the board from any bank located in the City of Austin for the purpose of depositing securities, where such obligations for rent have been incurred by the State Depository Board pursuant to Article 2530, Revised Statutes of 1925, as amended by the Acts of the Forty-third Legislature, Regular Session, or as amended by the Acts of the Forty-third Legislature, Second Called Session; and declaring an emergency."

Read and referred to the Committee on Finance.

Special Order Set.

Senator Hornsby moved that the Senate do not concur in House amendments to S. B. No. 2, and that a conference committee be appointed to adjust the differences between the House and the Senate, and that the motion be set for special order Friday after the morning call.

The motion prevailed by viva voce vote.

Bill Signed.

The Chair, Lieutenant Governor Edgar E. Witt, gave notice of signing, and did sign, in the presence of the Senate, after its caption had been read, the following bill:

S. B. No. 11.

**Conference Committee Report on
H. B. No. 6.**

Senator Poage sent up the conference report on H. B. No. 6:

Committee Room,
Austin, Texas, Oct. 31, 1934.
Hon. Edgar E. Witt, President of the Senate, and
Hon. Coke R. Stevenson, Speaker of the House of Representatives.

Sirs: We, your Conference Committee, appointed to adjust the differences between the House and Senate on H. B. No. 6, beg leave to submit the following report:

We have had H. B. No. 6 under consideration, and recommend the adoption of the attached bill.

POAGE,
ONEAL,
COLLIE,
REDDITT,

On the Part of the Senate.

HUGHES,
LOTIEF,
GOOD,
JONES of Atascosa.
POPE,

On the Part of the House.

A BILL

To Be Entitled

An Act providing that on and after January 1, 1935, ad valorem taxes shall be assessed and levied in such a way as to permit the payment, during the months of October, November and December of the year for which such taxes are assessed, of certain percentages of the amount that such taxes would be if paid after the expiration of the year; prescribing forms for such assessments and payments, and providing for the manner by which said provisions would apply to cities, towns, and independent school districts; amending Article 7336 of the Revised Civil Statutes of Texas, as amended by Senate Bill 311, Chapter 117 of the General Laws of the Forty-second Legislature, so as to add provisions for a graduated penalty on all ad valorem and poll taxes not paid on or before the 31st day of January following the year for which such taxes are assessed and for interest on such taxes from date of delinquency, and for setting the date of delinquency; releasing accrued interest and pen-

alties on all ad valorem and poll taxes delinquent on or before August 1, 1934, if paid by January 31, 1935; providing for the release of accrued interest and penalties on ad valorem and poll taxes of the State and certain subdivisions of the State delinquent on or before August 1, 1934, and for the payment of graduated penalties and interest if such delinquent taxes are paid after January 31, 1935, and providing a method by which cities, towns, villages, special and independent school districts may take advantage of such provisions; providing the time for payment of taxes delinquent on or before August 1, 1934, shall not be postponed nor shall the filing of suits on same be delayed, and providing no additional costs shall be charged until on and after July 1, 1935; providing for the payment of delinquent ad valorem and poll taxes for any one year or years; repealing all laws and parts of laws in conflict; providing that if any clause, section, sentence, paragraph or part of the Act be held invalid, such invalidity shall not invalidate the remainder; and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

Section 1. On and after January 1, 1935, ad valorem taxes shall be assessed and levied in such a way

(1) that such taxes, if entirely paid during the month of October of the year for which such taxes are assessed, will be ninety-seven (97%) per cent of the amount that such taxes would be if paid after the expiration of said year;

(2) that such taxes, if entirely paid during the month of November of the year for which such taxes are assessed, will be ninety-eight (98%) per cent of the amount that such taxes would be if paid after the expiration of said year; and

(3) That such taxes, if entirely paid during the month of December of the year for which such taxes are assessed, will be ninety-nine (99%) of the amount that such taxes would be if paid after the expiration of said year.

The Comptroller of Public Accounts shall prescribe suitable forms for tax rolls to be used by the As-

essor and Collector of taxes in making such assessments and in crediting payment thereof.

The provisions of this section shall not apply to ad valorem taxes of any city, town or independent school district, unless and until the governing body thereof shall pass an ordinance or resolution providing that the provisions of this section shall apply to ad valorem taxes of such city, town or independent school district.

Sec. 2. That Article 7336 of the Revised Civil Statutes of Texas, 1925, as amended by Senate Bill No. 311, Chapter 117, of the General Laws of the 42nd Legislature, Regular Session, be and the same is hereby amended so as hereafter to read as follows:

Article 7336. That if any person shall pay on or before November 30th of the year for which their assessment is made one half of the taxes imposed by law on him or his property, then he shall have until and including the 30th day of the succeeding June within which to pay the other one-half of his said taxes without penalty or interest thereon during said time.

If said taxpayer after paying said one-half of his taxes on or before November 30th, as hereinbefore provided, shall fail or refuse to pay on or before June 30th next succeeding said November, the other one-half of his said taxes, a penalty of eight per centum on the amount of said unpaid taxes shall accrue thereon.

If any person fails to pay one-half of the taxes imposed by law upon him or his property on or before the 30th day of November of the year for which the assessment is made, then unless he pays all of the taxes imposed by law on him or his property on or before the 31st day of the succeeding January, the following penalty shall be payable thereon, to-wit: During the month of February, one per cent; during the month of March, two per cent; during the month of April, three per cent; during the month of May, four per cent; during the month of June, five per cent; and on and after the first day of July, eight per cent.

Provided that if any person fails to pay all of the poll taxes imposed by law upon him until after the thirty-first day of January next succeeding the year for which said poll

tax was assessed, the following penalty shall be payable thereon, to-wit: During the month of February, one per cent; during the month of March, two per cent; during the month of April, three per cent; during the month of May, four per cent; during the month of June, five per cent; and on and after the first day of July, eight per cent.

All ad valorem and poll taxes shall become delinquent if not paid by July 1st, of the year next succeeding the year for which the return of assessment rolls of the county are made to the Comptroller of Public Accounts. All delinquent taxes shall bear interest at the rate of six per cent per annum from the date of their delinquency.

All penalties and interest provided in this Act, shall, when collected be paid to the State and the County, and to the districts, if any, in proportion to the taxes upon which the penalties are collected.

The Collector of Taxes shall, as of the first day of July, of each year for which any State and County taxes for the preceding year remain unpaid, make up a list of the lands and lots on which any taxes for such preceding years are delinquent, charging against the same all unpaid taxes and penalties assessed against the owner thereof.

Said list shall be made in triplicate and shall be presented to the Commissioners' Court for examination and correction of any errors that may appear, and when so examined and corrected by the Commissioners' Court such lists in triplicate shall be approved by said court, and one copy thereof shall be filed with the County Clerk and one copy retained and preserved by the collector and one copy forwarded to the Comptroller with his annual settlement reports. Such lists as furnished by the Tax Collector and corrected by the Commissioners' Court, and the rolls or books on file in the Collector's office, or either said list or assessment rolls or books, shall be prima facie evidence that all the requirements of the law have been complied with by the officers of courts charged with any duty thereunder as to regularity of listing, assessing and levying all taxes therein mentioned and reporting as delinquent any real estate whatsoever, and that the amount alleged against said real estate is a

true and correct charge; and in cases in which the description of the real estate in said list or assessment rolls or books is not sufficient to identify the same, and of which property there is a sufficient description in the inventories of the Assessor's office, then said inventories shall be admissible as evidence of the description of said property.

It shall be the duty of the Comptroller of Public Accounts to prescribe such forms for tax rolls to be used by the county tax assessors as may make it convenient for the collectors of taxes to note thereon the payment of taxes under the semi-annual installment payments provided for in this Act; and to prescribe such forms for receipts, and reports and such other forms for the use of the collectors of taxes as in his opinion may be advisable. This provision is cumulative of all other provisions of the Statutes of the State prescribing the duties of the Comptroller of Public Accounts.

Sec. 3. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before August 1, 1934, due to the State or to any County, common school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district and other defined subdivisions of the State shall be, and the same are, hereby released, provided said ad valorem and poll taxes are paid on or before January 31, 1935.

Sec. 4. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before August 1, 1934, and not paid under the provisions of Section 3, of this act, due to the State or any county, common school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined sub-divisions of the State (except such cities, towns, villages, special school districts and independent school districts which do not adopt the provisions of this section) shall be and the same are hereby released, provided said ad valorem and poll taxes are paid during the month of February, 1935, with an addition of one per cent penalty on said taxes; and the same shall be

said taxes are paid during the month of March, 1935, with an addition of two per cent penalty on said taxes; and the same shall be and are hereby released provided said ad valorem and poll taxes are paid during the month of April, 1935, with an addition of three per cent penalty on said taxes; and the same shall be and are hereby released provided said ad valorem and poll taxes are paid during the month of May, 1935, with an addition of four per cent penalty on said taxes; and the same shall be and are hereby released provided said ad valorem and poll taxes are paid during the month of June 1935, with an addition of five per cent penalty on said taxes; and the same shall be and are hereby released provided said ad valorem and poll taxes are paid after June 30, 1935, with an addition of eight per cent penalty on said taxes together with interest on said taxes at the rate of six per cent per annum, from July 1st, 1935; but it is especially provided that the penalties herein provided for shall not be cumulative.

It is provided that the provisions of Section 4 hereof shall not apply to cities, towns, villages, special school districts, and independent school districts unless and until the governing body of any such city, town, village, special school district, or independent school district finds that unusual or excessive default in the payment of ad valorem or poll taxes has occurred, and that an extension of time for the payment of such delinquent ad valorem and poll taxes will promote and accelerate the collection thereof, whereupon such governing body shall adopt a resolution or ordinance evidencing such findings and upon the recording of such findings of fact the provisions of this act shall be in full force and effect as to any such city, town, village, special school district, or independent school district.

It is hereby expressly and specifically provided that the penalties and interests herein released are released only on delinquent ad valorem and poll taxes and on no other taxes.

Sec. 5. Nothing contained in Section 3 and 4 of this Act shall be construed as postponing, delaying, or extending the time for the payment of taxes delinquent on or before August 1, 1934, nor as prohibiting,

postponing, or delaying the filing or the prosecution of any suits for the enforced collection of the same, provided that all interest and penalties shall be released as provided in Sections 3 and 4 hereof, and provided that in any suit now or hereafter filed for the collection of taxes delinquent on or before August 1, 1934, on real property no additional costs shall be charged from the date this act becomes effective until on and after July 1, 1935.

Sec. 6. Any person, firm, association of persons, or corporation desiring to pay at one time all delinquent ad valorem and poll taxes owed by such person, firm, association of persons, or corporation, for any one year or for any number of years, shall have the right to pay same under the provisions of this Act without at the same time paying any other taxes that may be then delinquent upon the same property.

Sec. 7. All laws and parts of laws in conflict with the provisions of this Act are hereby expressly repealed insofar as the same are in conflict with the provisions hereof.

Sec. 8. It is further provided that in case any section, clause, sentence, paragraph or part of this Act shall for any reason be adjudged by any Court of competent of final Jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Act, but shall be confined in its operation to the section, clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

Sec. 9. The fact that millions of dollars in taxes are now due and have been due to the State of Texas and its subdivisions for many years past by taxpayers who could and would not meet their obligations to the State Government if a reasonable penalty and reasonable rate of interest were charged and continued to be charged to all taxpayers alike during the coming years, creates an emergency and imperative public necessity that the Constitutional rule requiring all bills to be read on three several days in each House, be and the same is hereby, suspended, and this Act shall be in force and take effect from and after its passage, and it is so enacted.

Request for Executive Session.

Senator Martin asked unanimous consent to set the time just before adjournment today for an executive session.

Unanimous consent was granted.

Executive Session.

Senator Martin at 12:05 o'clock stated that the time set for executive session had arrived, the Chair ordered the chamber cleared and the doors locked.

Recess.

On motion of Senator Woodul the Senate at 12:20 o'clock p. m., recessed until 2:30 o'clock p. m.

After Recess.

The Senate met at 2:30 o'clock p. m., pursuant to recess and was called to order by Lieutenant Governor Edgar E. Witt.

House Bill No. 6.

Recurring business, was the Conference Committee report on H. B. No. 6, Senator Poage explained the bill.

Motion to Re-refer.

Senator Woodruff moved that the conference report on H. B. No. 6 be rejected and H. B. No. 6 be re-referred to conference committee for further consideration.

Senator Hornsby moved to table the motion of Senator Woodruff.

The motion to table prevailed by the following vote:

Yeas—13.

Collie.	Patton.
DeBerry.	Poage.
Duggan.	Rawlings.
Hornsby.	Redditt.
Martin.	Sanderford.
Oneal.	Stone.
Parr.	

Nays—13.

Beck.	Purl.
Blackert.	Regan.
Holbrook.	Small.
Hopkins.	Woodruff.
Moore.	Woodul.
Murphy.	Woodward.
Pace.	

(Pairs Recorded.)

Senator Cousins (present) who would vote yea, with Senator Fellbaum (absent) who would vote nay.

Senator Neal (present) who would vote yea, with Senator Greer (absent) who would vote nay.

The Lieutenant Governor Edgar E. Witt voted "yea" to break the tie.

The motion to adopt the conference report on H. B. No. 6 prevailed by the following vote:

Yeas—13.

Collie.	Patton.
DeBerry.	Poage.
Duggan.	Rawlings.
Hornsby.	Redditt.
Martin.	Sanderford.
Oneal.	Stone.
Parr.	

Nays—13.

Beck.	Purl.
Blackert.	Regan.
Holbrook.	Small.
Hopkins.	Woodruff.
Moore.	Woodul.
Murphy.	Woodward.
Pace.	

(Pairs Recorded.)

Senator Neal (present) who would vote yea, with Senator Greer (absent) who would vote nay.

Senator Cousins (present) who would vote yea, with Senator Fellbaum (absent) who would vote nay.

The Lieutenant Governor voted "yea" to break the tie.

Reason for Vote.

Mr. President: I vote nay on the motion to adopt the conference report on H. B. No. 6, by Hughes et al., for the reason that to pass such bill will throw into confusion the finances of school districts, water districts and municipalities and, in my judgment, mean closing of many schools of the State before the end of the term; moreover, the report is in incongruous and confusing.

I urged the straight remission of penalties and interest on taxes delinquent and paid on or before January 31, 1935.

WOODRUFF.

Messages from the House.

The Chair recognized the Doorkeeper, who introduced a messenger from the House with the following messages:

Hall of the House of Representatives,
Austin, Texas, Nov. 1, 1934.

Hon. Edgar E. Witt, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following resolution:

H. C. R. No. 3, Granting permission to Fred B. Hills and Miss Lottie Hills to bring suit joining Jefferson County, as a defendant with the American Elevator Company, Richards-Wilcox Manufacturing Company and the Hunter-Hays Company to determine liability and compensation for damages received and resulting in the death of Mrs. Fred B. Hills.

Respectfully submitted,

LOUISE SNOW PHINNEY,
Chief Clerk, House of Representatives.

Hall of the House of Representatives,
Austin, Texas, Nov. 1, 1934.

Hon. Edgar E. Witt, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bill:

S. B. No. 10, A bill to be entitled "An Act amending Section 1 of Chapter 130, Acts of the Regular Session of the Forty-third Legislature so as to provide for the issuance of revenue bonds by cities and towns which have assumed the control of the public schools within their boundaries and to amend Section 3 by providing that any bonds issued shall be payable from the net revenues of the project after payment of operating and maintenance charges, and declaring an emergency."

(With amendments.)

Respectfully submitted,

LOUISE SNOW PHINNEY,
Chief Clerk, House of Representatives.

Hall of the House of Representatives,
Austin, Texas, Nov. 1, 1934.

Hon. Edgar E. Witt, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bill:

H. B. No. 4, A bill to be entitled "An Act making appropriations to pay miscellaneous claims out of the General Fund; authorizing the pay-

ment of certain sums out of the Highway Fund; authorizing payment of said miscellaneous claims on the taking effect of this Act."

Respectfully submitted,
LOUISE SNOW PHINNEY,
Chief Clerk, House of Representatives.

Bill and Resolution Referred.

H. B. No. 4, referred to the Committee on Finance.

H. C. R. No. 3, referred to the Committee on State Affairs.

House Bill No. 7.

Motion to Reconsider.

Senator Rawlings called from the Journal the motion to reconsider the vote by which the Senate refused to adopt the conference committee report on H. B. No. 7.

The motion prevailed by the following vote:

Yeas—19.

Collie.	Patton.
Cousins.	Poage.
DeBerry.	Purl.
Duggan.	Rawlings.
Hornsby.	Redditt.
Martin.	Sanderford.
Murphy.	Stone.
Neal.	Woodruff.
Oneal.	Woodul.
Parr.	

Nays—9.

Beck.	Pace.
Blackert.	Regan.
Holbrook.	Small.
Hopkins.	Woodward.
Moore.	

Absent—Excused.

Fellbaum.	Greer.
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Motion to Re-refer.

Senator Purl moved to re-refer H. B. No. 7 to the conference committee for further consideration.

Point of Order.

Senator Rawlings raised a point of order that the motion to re-refer had been made once and tabled, and therefore was not in order at this time.

The Chair, Lieutenant Governor Edgar E. Witt, overruled the point of order.

The motion to re-refer prevailed by viva voce vote.

Motion to Recess.

Senator Rawlings moved to recess until 10:00 o'clock a. m., Friday.

The motion was lost by the following vote:

Yeas—12.

Collie.	Rawlings.
DeBerry.	Redditt.
Duggan.	Sanderford.
Martin.	Small.
Murphy.	Woodward.
Parr.	

Nays—16.

Beck.	Pace.
Blackert.	Patton.
Cousins.	Poage.
Holbrook.	Purl.
Hopkins.	Regan.
Hornsby.	Stone.
Moore.	Woodruff.
Neal.	Woodul.
Oneal.	

Absent—Excused.

Fellbaum.	Greer.
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Senator Woodul moved to recess until Friday at 9:30 o'clock a. m.

The motion was lost by viva voce vote.

Adjournment.

On motion of Senator Poage, the Senate at 5:50 o'clock p. m. adjourned until 10:00 o'clock a. m., Friday.

APPENDIX.

Petitions and Memorials.

(Telegrams.)

Temple, Texas, Oct. 31, 1934.

Senator Pace,

The Capitol, Austin, Texas.

Please pair me against adoption of conference report, H. B. No. 7. Pope.

ERNEST FELLBAUM,
Senator, Twenty-sixth District.

Temple, Texas, Oct. 31, 1934.
 Senator Will Pace,
 Senate Chamber, Austin, Texas.
 Please pair me against any bill or conference report that makes it mandatory for cities and school districts to remit penalty and interest on delinquent taxes.

ERNEST FELLBAUM,
 Senator, Twenty-sixth District.

Temple, Texas, Nov. 1, 1934.
 Senator Will Pace,
 Senate Chamber, Austin, Texas.
 Tuesday's Senate Journal shows that in pairing with Blackert I voted yea on Rawlings' motion to table Woodul's substitute motion not to adopt conference report of H. B. No. 7 and that I voted yea on motion to adopt report. This must be mistake in Journal and should be corrected. My request was to pair me against adoption of report.

FELLBAUM.

Elkhart, Texas, Nov. 1, 1934.
 Senator Will D. Pace,
 Senate Chamber, Austin, Texas.
 Part of family still ill. Cannot return to Senate for vote today. This is your authority to pair me against any bill or free conference report not leaving it optional with cities and school districts as to whether they would avail themselves of law granting remission of penalties and interest on delinquent taxes. I have decided to vote for the bill if so amended.

JULIAN P. GREER.

SIXTEENTH DAY.

Senate Chamber,
 Austin, Texas,
 November 2, 1934.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Edgar E. Witt.

The roll disclosed a quorum, the following Senators being present:

Beck.	Moore.
Blackert.	Murphy.
Collie.	Neal.
DeBerry.	Oneal.
Duggan.	Pace.
Greer.	Parr.
Holbrook.	Patton.
Hopkins.	Poage.
Hornsby.	Purl.
Martin.	Rawlings.

Redditt.	Stone.
Regan.	Woodruff.
Sanderford.	Woodul.
Small.	Woodward.

Absent—Excused.

Cousins. Fellbaum.

Prayer by the Chaplain.

On motion of Senator Woodward, further reading of the Journal was dispensed with.

Petitions and Memorials.

(See Appendix.)

Committee Reports.

(See Appendix.)

Bills and Resolutions.

Senate Bill No. 15.

Senator Sanderford sent up the following bill:

By Senator Sanderford:

S. B. No. 15, A bill to be entitled "An Act providing for the issuance of three million five hundred thousand dollars (\$3,500,000.00) of relief bonds under Section 51-a, Article 3, of the Constitution of Texas; providing for the sources of revenue from which said bonds shall be paid, and their denominations, date, maturities, interest rate, date of payment of interest, place of payment, exempting same from taxation; providing for their eligibility to secure deposits for the State of Texas, counties, cities or political subdivisions thereof, and public corporations thereof; providing for their approval by the Attorney General, signing by the Governor, attesting by the Secretary of State and the register by the Comptroller and Treasurer; providing for the procedure of the sale of the bonds and the disposition of the proceeds thereof; prohibiting borrowing in anticipation of future issuance of bonds; providing a method of retirement of said bonds and the interest thereon and making an appropriation therefor; directing payment thereof; authorizing filing of suit in case of default in payment; providing for the appropriation of the proceeds from the sale of said bonds to the Board of Control of Texas; providing that funds derived from the sale of said bonds and other moneys otherwise